

1. Denies the allegations of paragraph 1 for lack of sufficient information.
2. Denies the allegations of paragraph 2 for lack of sufficient information.
3. Denies the allegations of paragraph 3 (including a. through d.) for lack of sufficient information.
4. Denies the allegations of paragraph 4 for lack of sufficient information.
5. Admits that Respondent Hayes is currently the fee owner of the property at issue; denies the remainder of the allegations of paragraph 5 for lack of sufficient information.
6. Denies the allegations of Paragraph 6 (including a. and b. and the flush language thereafter) for lack of sufficient information.
7. Denies the allegations of Paragraph 7 for lack of sufficient information.
8. Denies the allegations of Paragraph 8 for lack of sufficient information.
9. Denies the allegations of Paragraph 9 for lack of sufficient information.

10. Denies the allegations of Paragraph 10 first sentence. Denies the allegations of Paragraph 10 second sentence for lack of sufficient information. Denies the allegations of Paragraph 10 third sentence.

11. Denies the allegations of Paragraph 11.

12. Denies the allegations of Paragraph 12.

Respondent Hayes further alleges that she has a substantial financial interest in the outcome of this case, and specifically that she benefits financially if and to the extent the tax lien at issue is recognized or found to have priority over the Petitioner's interests in the property.

Wherefore, Respondent Hayes prays for the following relief:

1. that the relief sought by the Petitioner in this case be in all respects denied,
2. that this Court recognize and find that the tax lien at issue has priority in the property at issue over the interests of the Petitioner,
3. that this Court ensure that any amounts paid by the Petitioner as a settlement to the Respondent United States are properly credited by the Respondent United States to Respondent Hayes' federal tax obligations,
4. and that this Court provide any further relief to Respondent Hayes as is just and proper.

November 22, 2011

Respectfully submitted,

/s/ Eric Johnson  
Attorney for Respondent Laurie Hayes  
Federal Bar ID 263333  
26 E. Exchange Street, Suite 401  
St. Paul, MN 55101  
phone: 651-224-6638  
fax: 651-224-1043  
eric.johnson@johnsontaxlaw.com